



Thomas A. Schweich
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CITIZENS SUMMARY

Findings in the audit of the Sixteenth Judicial Circuit, City of Lone Jack Municipal Division

Monitoring of Excess Revenues	Section 302.341.2, RSMo, requires municipalities deriving more than 35 percent of their annual general operating revenues from fines and court costs for traffic violations occurring on a state or federal highway to turn the excess over to the Department of Revenue (DOR) to be distributed to schools of the county. The municipal division tracks the amount of relevant fines and court costs collected, but the city improperly included various restricted revenues in its annual excess revenue calculation and owes at least an additional \$119,353 to the DOR for the 3 years ended June 30, 2012. The amount due should be recalculated after completion of the ongoing financial statement audit. In addition, the city did not perform annual excess revenue calculations or make payments of excess revenues to the DOR timely.
Ticket Disposition	The Prosecuting Attorney does not sign tickets submitted to the municipal division. Instead, he allows the Court Administrator to maintain his signature stamp and stamp his signature on the tickets, making it more difficult to ensure proper handling of tickets and related monies.
Liabilities	The municipal division does not prepare a list of liabilities and compare it to the reconciled bank balance. Audit staff identified liabilities totaling \$16,402, but the reconciled bank balance was \$16,720, and the Court Administrator could not account for the \$318 discrepancy.

In the areas audited, the overall performance of this entity was **Fair**.*

American Recovery and Reinvestment Act (Federal Stimulus)	The Sixteenth Judicial Circuit, City of Lone Jack Municipal Division, did not receive any federal stimulus monies during the audited time period.
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*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.